

Exhibit 17-A



www.acupay.com

New York

30 Broad Street
46th Floor
New York, NY 10004
Tel: + 1 212 422 1222
Fax: + 1 212 422 0790

London

28 Throgmorton Street
1st Floor
London EC2N 2AN
Tel: + 44 20 7382 0340
Fax: + 44 20 7256 7571

Madrid

Pradillo, 5 Bajo Ext. dcha.
28002 Madrid, Spain

Skatteceter Høje-Taastrup
Postboks 60
DK-2630 Taastrup

Dear,

Please find attached a reclaim application to obtain a full refund of Danish dividend tax for a qualifying U.S. pension fund within the meaning of the Double Taxation Convention concluded between Denmark and the United States of America.

Sterling Alpha LLC 401(k) Profit Sharing Plan (TIN: [REDACTED] 0150)
11 Sterling Lane,
Sands Point
NY 11050, New York
United States of America

Enclosed you will find:

- 1 Claim to Relief from Danish Dividend Tax Form 06.003 ENG
- 1 copy Power of Attorney between the beneficial owner and Acupay
- 1 original Dividend Credit Advice
- 1 original Certificate of Residence Form 6166 for the tax year 2013

In case you have further questions or need additional information, do not hesitate to contact me.

Kind regards,

Stef Lambersy
T: +44.207.382.0348
M: slambersy@acupay.com



Claim to Relief from Danish Dividend Tax

In my capacity as beneficial owner

On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 6,415,200.00

Beneficial Owner

Full name

Sterling Alpha LLC 401(k) Profit Sharing Plan (TIN: [REDACTED] 0150)

Full address

11 Sterling Lane,
Sands Point
NY 11050, New York
United States of America

E-mail

reclaims@acupay.com attention to Stef Lambersy (+44.207.382.0348)

Signature

Beneficial owner/applicant

STEF LAMBERSY
22-04-2013

ACUPAY SYSTEM 4C

If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed

As documentation is enclosed dividend advice(s), number: 1

(This documentation is obligatory)

Financial institution

The amount is requested to be paid to:

Name and address

DEXIA BANQUE INTERNATIONALE A LUXEMBOURG S.A
69 route d'Esch, Office PLM +446A, L 2953 Luxembourg
name of the account holder: Acupay System LLC

Reg. no

Account no

[REDACTED] 5700

SWIFT

BLZ

IBAN

BILLULL

LU38 0022 1819 0790 5700

Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and

Date

Official stamp and signature

When signed to be forwarded to:

Skatteccenter Høje-Taastrup

Postboks 60
DK-2630 Taastrup



E D & F MAN CAPITAL MARKETS LIMITED

Tax Voucher

We ED&F Man Capital Markets Ltd, based at Cotton's Centre, Hays Lane, London SE1 2QE and registered in the United Kingdom – confirm, Sterling Alpha LLC 401K Profit Sharing Plan, resident in 11 Sterling Lane, Sands Point, New York, 11050, United States of America, was holding the below security over the dividend date.

| | |
|-----------------------|-----------------------------|
| Security Description: | AP Moeller Maersk AS |
| ISIN: | DK0010244508 |
| SEDOL: | 4253048 |
| Ex Date: | 12 th April 2013 |
| Record Date: | 16 th April 2013 |
| Pay Date: | 17 th April 2013 |
| Quantity: | 19,800 Shares |
| Gross Div Rate: | DKK 1200.00 |
| Amount Received: | DKK 17,344,800.00 |
| WHT Suffered: | DKK 6,415,200.00 |
| WHT %: | 27% |

23.760.000

| | |
|------------------|---|
| Agent/Cust Bank: | BNP Paribas Securities Services Paris. |
| Held in Account: | ED&F Man Capital Markets Ltd – Sterling Alpha LLC 401K Profit Sharing Plan. |
| Account Number: | ████████037E |

ED&F Man Capital Markets Limited has no beneficial interest in the holding and will not be reclaiming the tax. The dividends specified on this credit advice were paid net of withholding tax to Sterling Alpha LLC 401K Profit Sharing Plan. If you have any further concerns or issues please do not hesitate to contact us.

A U T H O R I S E D S I G N A T O R I E S .

Stuart McLachlan

Head of Securities Operations

Verrona Browne

Head of Operations.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

CERTIFICATION
PROGRAM

Date: January 28, 2013



000327

Taxpayer: STERLING ALPHA LLC 401K PROFIT SHARING PLAN
TIN: [REDACTED] 0150
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

Nancy J. Aiello
Field Director, Accounts Management

acupay

SPECIAL POWER OF ATTORNEY

I,

Sterling Alpha LLC 401(k) Profit Sharing Plan, (TAX ID: [REDACTED] 0150)
of 11 Sterling Lane, Sands Point, NY 11050

hereby grant

ACUPAY SYSTEM LLC,
of 28 Throgmorton Street,
London, EC2N 2AN
United Kingdom,

a special power of attorney, as broad as is necessary under the law, to pursue and file for reductions in rates of tax withholding in my name for which I am eligible, to oversee this process, and to collect refunds of excess withholding tax to which I am entitled on my behalf.

AUTHORISATION

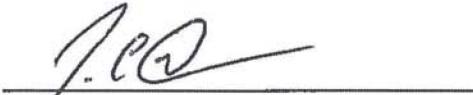
This power of attorney authorises ACUPAY SYSTEM LLC to carry out any and all acts which are necessary and appropriate for the following:

1. To request a refund of the excess tax withheld by submitting reclaim forms with foreign tax authorities.
2. To request a refund of the excess tax withheld by submitting claims with foreign custodians, withholding agents, or issuers.
3. To collect all repayments owed in above context from foreign tax authorities, custodians, withholding agents or issuers in the name of **STERLING ALPHA LLC 401(K) PROFIT SHARING PLAN** and to acknowledge the receipt of such amounts.
4. To present all kinds of administrative appeals and economic-administrative reclams to the relevant authorities, tribunals, and courts.
5. Request/obtain tax residency certification in the name of **STERLING ALPHA LLC 401(K) PROFIT SHARING PLAN** as may be necessary to carry out the above.

This Power of Attorney shall take effect upon execution of the document and remain in effect until the Power of Attorney has been terminated by either party by providing five days prior written notice of its intent to terminate to the other party, whichever is earliest.

IN WITNESS HEREOF

Sign:



Print name:

John C. Dosch (authorised signer)

Date:

July 30, 2012

Witness's name and signature:

Gregory Summers
